

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In Re: Juanita J Smith Case No. 10-54127
Debtor. Chapter 13
Judge Preston

**OBJECTION TO PROOF OF CLAIM #21 FILED BY OHIO DEPARTMENT OF
TAXATION**

Now comes the Debtor, by and through counsel with her Objection to Proof of Claim #21 filed 9/1/10 by Ohio Department of Taxation, Bankruptcy Division, PO Box 530, Columbus, OH 43216, as more fully explained in the Memorandum in Support below.

/s/ Michael T. Gunner
Michael T. Gunner
SUP CT REG NO 0002078
3535 Fishinger Blvd., Ste. 220
Hilliard, Ohio 43026
[614] 777-1203
Attorney for Debtor

MEMORANDUM IN SUPPORT

This Case was filed April 9, 2010, and set for confirmation hearing October 7, 2010. In the claim filed by Ohio Department of Taxation they have itemized 1. Income Tax Assessment in total amount of \$1,766.00 as Non-Priority. This claim was not included in Claim #17 filed in the Debtor's 2008 case #08-61575. Therefore, Debtor does not believe this to be a claim that can be included in her present case and would ask that this entire claim be DENIED.

Items 2 and 3 School District Tax Assessment. Debtor states she met with someone from the Ohio Department of Taxation and completed paperwork for these taxes. It is Debtor's belief that these taxes have been paid as she has received tax refunds from the State of Ohio and School District Tax has been withheld from her payroll presently and for several years previous.

Item 4 Income Tax Assessment – Tax Due for 1/1/2001 through 12/31/2007. Debtor does not believe that she has been credited for payments made especially since she has received refunds from the State of Ohio in recent years.

WHEREFORE, Debtor prays all claims of the Ohio Department of Taxation be DENIED until proper payments have been credited.

Respectfully submitted,

/s/ Michael T. Gunner
Michael T. Gunner
SUP CT REG NO 0002078
3535 Fishinger Blvd., Ste. 220
Hilliard, Ohio 43026
[614] 777-1203
Attorney for Debtor

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing was served by ecf and ordinary U.S. Mail, postage prepaid, on the 25th day of October 2010 upon
U. S. Trustee – ustpregion09.cb.ecf@usdoj.gov
170 N High Street, Ste. 200
Columbus, OH 43215

Frank M. Pees – trustee@ch13.org
130 E Wilson Bridge Rd, Ste 200
Worthington, OH 43085
Chapter 13 Trustee

Juanita Smith
1590 A Turnberry Dr.
Pickerington, OH 43147
Debtor

Ohio Department of Taxation
Bankruptcy Division
PO Box 530
Columbus, OH 43216

Rebecca L Daum, Esq.
Ohio Attorney General, Collections Enforcement
150 E Gay St., 21st Floor
Columbus, OH 43215

/s/ Michael T. Gunner
Michael T. Gunner
Attorney for Debtors

**IN THE UNITED STATES BANKRUPTCY COURT
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Case No. 10-54127
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**NOTICE OF OBJECTION TO PROOF OF CLAIM #21 FILED BY OHIO
DEPARTMENT OF TAXATION**

Michael T. Gunner, Attorney for Debtor has filed with the court Notice of Objection to Proof of Claim #21 filed by Ohio Department of Taxation.

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)

If you do not want the court to grant the relief sought in the motion, or if you want the Court to consider your views on the motion, then on or before 30 days from the date hereof, you or your attorney must:

File with the Court a written request for a hearing and state with particularity the reason you oppose the motion, and if appropriate, make an offer of adequate protection.

Clerk
United States Bankruptcy Court
170 N. High Street
Columbus, Ohio 43215

If you mail your response to the court for filing, you must mail it early enough so the court will **receive** it on or before the date stated above.

You must also mail a copy to:

Michael T. Gunner, Esq.
3535 Fishinger Blvd., Ste. 220
Hilliard, Ohio 43026
Attorney for Debtors

Office of U.S. Trustee
170 N. High Street, Suite 200
Columbus, Ohio 43215

Frank M. Pees
130 E. Wilson Bridge Rd., Ste. 200
Worthington, OH 43085
Chapter 13, Trustee

Juanita J Smith
1590 A Turnberry Drive
Pickerington, OH 43147
Debtor

If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought in the motion or objection and may enter an order granting that relief.

Date: October 25, 2010

/s/ Michael T. Gunner
Michael T. Gunner
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3535 Fishinger Blvd., Ste. 220
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[614] 777-1203
Attorney for Debtors